

SHORT-DOYLE MEDI-CAL PROGRAM AUDIT REPORT

DEL NORTE COUNTY MENTAL HEALTH SERVICES

Fiscal Period Ended
June 30, 2005



State of California
Department of Mental Health
Division of Program Compliance
Audits Branch



CALIFORNIA DEPARTMENT OF
Mental Health

Division of Program Compliance – Audits Section
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

July 20, 2009

Irvin B. White, Jr., Chief
Medi-Cal Benefits, Waiver Analysis
and Rates Division
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4115
MS 4601
Sacramento, CA 95814

RE: DMH/DHCS Interagency Agreement for Contract # 02-25271

Dear Mr. White:

Attached is our audit report of Del Norte County dated July 20, 2009. In accordance with Section 433.316 of Title 42 of the Code of Federal Regulations, Del Norte County has received a net [overpayment] or underpayment of federal funds for fiscal year 2004-2005 as follows:

Medi-Cal - Title XIX	FFP	\$21.00
Healthy Families - Title XXI	FFP	(\$3,697.00)

The report specifies that if the provider has any disagreement with the audit findings, it must notify the State Department of Health Care Services, Audit Appeals, Attn: John Melton, and request an informal conference within 60 days of receipt of this report.

If you have any questions or need additional documentation, please contact me via e-mail at Walter.Hill@dmh.ca.gov or (916) 445-1570.

Sincerely,

for Shirley Castaneda

WALTER J. HILL, JR., MBA, EA
Chief of Audits

cc: Dina Kokkos-Gonzales, Chief, Waiver Analysis Section, DHCS
Lanette Castleman, Interim Program Administrator, DMH
Rita McCabe, LCSW, Branch Chief, Medi-Cal Mental Health Policy, DMH
Sara Murillo, Chief, Accounting and Fiscal Systems, DMH



Memorandum

To: Sara Murillo, Chief
Accounting & Fiscal Systems
Division of Administration &
Fiscal Services

Date: July 20, 2009

From: Division of Program Compliance
Audits Branch

Telephone: (510) 622-2582

Subject: DEL NORTE COUNTY AUDIT REPORT, FPE: June 30, 2005

Attached is our audit report of Del Norte County's Medi-Cal cost report for Fiscal Year 2004-2005. The audit report shows audited FFP costs for Medi-Cal; Healthy Families; and EPSDT State General Funds as follows:

Medi-Cal – Title XIX	FFP	\$	921,104
Healthy Families – Title XXI	FFP	\$	0
State General Funds	EPSDT	\$	215,666

These audited amounts must to be compared to the most current State payments to determine the amount due to the County or the State, as the case may be, and notification be sent to the county. As you know, this procedure was the responsibility of County Financial Program Support (Cost Reporting) in the past but is now a function of the Accounting office.

If you or your staff have any questions or comments, please contact me at the above number.

A handwritten signature in black ink, appearing to read 'Mabel Giltner'.

MABEL GILTNER, Supervisor
Audits – Bay and Central Region



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Audits – Bay & Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

July 20, 2009

Gary Blatnick
Director
Del Norte County Mental Health Services
206 Williams Drive
Crescent City, CA 95531

Dear Mr. Blatnick:

AUDIT REPORT – DEL NORTE COUNTY MENTAL HEALTH SERVICES

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Del Norte County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 921,083	\$ 921,104	\$ 21
Federal Share of Healthy Families	\$ 3,697	\$ 0	\$ (3,697)
State General Funds EPSDT Due State	\$ 215,856	\$ 215,666	\$ (190)

Gary Blatnick, Director
July 20, 2009
Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Mabel G. B.
MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

**DEL NORTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 676,713	\$ 554	\$ 677,267
HEALTHY FAMILIES - FFP	(Sch. 2a)	2,406	(2,406)	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 679,119</u>	<u>\$ (1,852)</u>	<u>\$ 677,267</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 244,370	\$ (533)	\$ 243,837
HEALTHY FAMILIES - FFP	(Sch. 3b)	1,291	(1,291)	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 245,661</u>	<u>\$ (1,824)</u>	<u>\$ 243,837</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 921,083	\$ 21	\$ 921,104
HEALTHY FAMILIES - FFP		3,697	(3,697)	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 924,780</u>	<u>\$ (3,676)</u>	<u>\$ 921,104</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>\$ 215,856</u>	<u>\$ (190)</u>	<u>\$ 215,666</u>

SCHEDULE 2

**DEL NORTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	1,223,318	1,300	1,224,618
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	1,360	(1,360)	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	3,702	(3,702)	0
9. Total		<u>\$ 1,228,380</u>	<u>\$ (3,762)</u>	<u>\$ 1,224,618</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	14,583	0	14,583
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 14,583</u>	<u>\$ 0</u>	<u>\$ 14,583</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	1,210,095	(60)	1,210,035
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	3,702	(3,702)	0
25. Total		<u>\$ 1,213,797</u>	<u>\$ (3,762)</u>	<u>\$ 1,210,035</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**DEL NORTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 276,348	\$ (9)	\$ 276,339
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 99,248	\$ (60)	\$ 99,188
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 99,248</u>	<u>\$ (60)</u>	<u>\$ 99,188</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 569	\$ (370)	\$ 199
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 28,923	\$ 1,083	\$ 30,006
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 290</u>	<u>\$ 10</u>	<u>\$ 300</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 604,368	\$ 650	\$ 605,018
46. Enhanced (Children)	(MH1979, Ln 17,17A)	884	(884)	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	49,624	(30)	49,594
50. U.R. Skilled Professional	(MH1979, Ln 14)	21,692	812	22,505
51. U.R. Other	(MH1979, Ln 15)	145	5	150
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 676,713</u>	<u>\$ 554</u>	<u>\$ 677,267</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 676,713</u>	<u>\$ 554</u>	<u>\$ 677,267</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 2,406	\$ (2,406)	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 2,406</u>	<u>\$ (2,406)</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 679,119</u>	<u>\$ (1,852)</u>	<u>\$ 677,267</u>
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(To Sch. 1)

DEL NORTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Medi-Cal and Crossover Gross Reimb.	Enhanced - Children Gross Reimb.	Enhanced - Refugees Gross Reimb.	Total Gross Cost (Excl. HFP)	Healthy Families Gross Reimb.	Medi-Cal and Crossover Gross Reimb.	Enhanced - Children Gross Reimb.	Enhanced - Refugees Gross Reimb.	Total Gross Cost (Excl. HFP)	Healthy Families Gross Reimb.
		I N P A T I E N T	I N P A T I E N T	I N P A T I E N T	(Col. 1 to 3)	I N P A T I E N T	O U T P A T I E N T	O U T P A T I E N T	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)	
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)		(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)		
00120	Families First	\$	\$	0 \$	0 \$	0 \$	30,323 \$	0 \$	0 \$	30,323 \$	0
00386	Milthous Children's Services	\$	\$	0 \$	0 \$	0 \$	22,425 \$	0 \$	0 \$	22,425 \$	0
00529	Willow Glen	\$	\$	0 \$	0 \$	0 \$	18,330 \$	0 \$	0 \$	18,330 \$	0
00874	Remi Vista	\$	\$	0 \$	0 \$	0 \$	416,595 \$	0 \$	0 \$	416,595 \$	0
	TOTAL	\$	\$	0 \$	0 \$	\$	487,673 \$	0 \$	0 \$	487,673 \$	0

DEL NORTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		I N P A T I E N T		O U T P A T I E N T		I N P A T I E N T		O U T P A T I E N T		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,323	\$ 0	\$ 0
00386	Milhaus Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,425	\$ 0	\$ 0
00529	Willow Glen	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,330	\$ 0	\$ 0
00874	Remi Vista	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 416,595	\$ 0	\$ 0
TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 487,673	\$ 0	\$ 0

DEL NORTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	15,162 \$	0 \$	15,162 \$	15,177 \$	15,162
00386	Milhou's Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	11,212 \$	0 \$	11,212 \$	66,500 \$	11,212
00529	Willow Glen	\$ 0	\$ 0	\$ 0	\$ 0	9,165 \$	0 \$	9,165 \$	19,163 \$	9,165
00874	Remi Vista	\$ 0	\$ 0	\$ 0	\$ 0	208,298 \$	0 \$	208,298 \$	241,153 \$	208,298
	TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	243,837 \$	0 \$	243,837 \$	341,993 \$	243,837

SCHEDULE 4

**DEL NORTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 1,698,591	\$ (883)	\$ 1,697,708
(2) Total SD/MC Claims	1,683,804	0	1,683,804
(3) Percent % (Line 1/Line 2)	100.8800%	-0.0500%	100.8300%
(4) EPSDT Claims	759,971	0	759,971
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	766,659	(380)	766,279
(6) Cost Settled Baseline for EPSDT	334,948	0	334,948
(7) Net Cost Settlement Amount (Line 5 - Line 6)	431,711	(380)	431,331
(8) 46.70% of Cost Settlement Amount (Line 7 x 50.0%)	215,856	(190)	215,666
(8a) FY 2001-02 EPSDT Settlement	484,214	0	484,214
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	215,856	(190)	215,666
(11) SGF Distribution (Settled and Audited)	215,856	0	215,856
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (190)</u>	<u>\$ (190)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider Del Norte County				Provider Number 00008	No. of Adj. 33	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 99,248	\$ (60)	\$ 99,188
2	MH 1960	11	C	NON-SD/MC ADMINISTRATION	49,519	60	49,579
			Info	TOTAL ADMINISTRATIVE COSTS	\$ 148,767	-	\$ 148,767
				To allocate total Administrative Costs among SD/MC and Non-SD/MC Administration based on the Gross Cost Method percentages of 66.6735% for SD/MC and 33.3265% for Non-SD/MC.			
3	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 28,923	\$ 1,083	\$ 30,006
4	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	290	10	300
5	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	14,576	(1,093)	13,483
			Info	TOTAL UTILIZATION REVIEW COSTS	\$ 43,789	-	\$ 43,789
				To allocate Utilization Review Costs based on the audited gross cost percentages of 69.2101% for SD/MC and Other SD/MC Utilization Review and 30.7899% for Non-SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Del Norte County				Provider Number 00008	No. of Adj. 33	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 & 2</u>			
6	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	-	147,422	147,422 *
7	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	668,272	(146,020)	522,252 *
8	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04	5,732	-	5,732 *
9	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05	14,572	(124)	14,448 *
-	MH 1966A	10	Total	ENHANCED-CHILDREN UNITS - 07/01/04 to 09/30/04	-	-	0 *
-	MH 1966A	10A	Total	ENHANCED-CHILDREN UNITS - 10/01/04 to 06/30/05	637	-	637 *
10	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	-	681	681 *
11	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	2,017	(681)	1,336 *
			Info	TOTAL UNITS	691,230	1,278	692,508 *
				To adjust the as settled (MH1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims report dated March 11, 2009. Above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County.			
12	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 147,422	681	148,103 *
13	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 522,252	1,834	524,086 *
-	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 5,732	-	5,732 *
14	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 14,448	124	14,572 *
-	MH 1966A	10	Total	ENHANCED-CHILDREN UNITS - 07/01/04 to 09/30/04	** 0	-	0 *
15	MH 1966A	10A	Total	ENHANCED-CHILDREN UNITS - 10/01/04 to 06/30/05	** 637	(637)	0 *
16	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	** 681	(681)	0 *
17	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	** 1,336	(1,336)	0 *
			Info	TOTAL UNITS	** 692,508	(15)	692,493 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's records. Above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Del Norte County				Provider Number 00008	No. of Adj. 33	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 & 2</u>			
18	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 148,103	(681)	147,422
19	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 524,086	(2,677)	522,252 *
-	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 5,732	-	5,732
20	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 14,572	(124)	14,448
-	MH 1966A	10	Total	ENHANCED-CHILDREN UNITS - 07/01/04 to 09/30/04	** 0	-	0
-	MH 1966A	10A	Total	ENHANCED-CHILDREN UNITS - 10/01/04 to 06/30/05	** 0	-	0
-	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	** 0	-	0
-	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	** 0	-	0
			Info	TOTAL UNITS	** 692,493	(3,482)	689,854
				To adjust SD/MC units to incorporate the controls of the Lower of the County Records or the State DMH Approved Claims Repor Above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County.			
21	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 522,252	(843)	521,409
				To limit the approved SD/MC units (SFC 15-38) to equal the total units.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Del Norte County				00008	33	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
22	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	228	29,058	29,286 *
23	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	177,668	(29,088)	148,580 *
-	MH 1966A	10A	Total	ENHANCED-CHILDREN UNITS - 10/01/04 to 06/30/05	345	-	345 *
24	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	785	65	850 *
			Info	TOTAL UNITS	179,026	35	179,061 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time of the County's contract providers to agree with the State DMH Approved Claims Report dated March 11, 2009. Copies of work papers detailing adjustments by service functions have been provided to the County.			
25	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 29,286	-	29,286 *
26	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 148,580	1,195	149,775 *
27	MH 1966A	10A	Total	ENHANCED-CHILDREN UNITS - 10/01/04 to 06/30/05	** 345	(345)	0 *
	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	** 850	(850)	0 *
			Info	TOTAL UNITS	** 179,061	0	179,061 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's contract providers. Copies of work papers detailing adjustments by service functions have been provided to the County.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Del Norte County				00008	33	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
28	MH 1966A MH 1966A	8 8A	Total Total Info	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
				MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 29,286	-	29,286
				MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 149,775	(1,195)	148,580
				TOTAL UNITS	** 179,061	(1,195)	177,866
To adjust SD/MC units to incorporate the controls of the Lower of the County Records or the State DMH Approved Claims Repor Copies of work papers detailing adjustments by service functions have been provided to the County.							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider Del Norte County				Provider Number 00008	No. of Adj. 33	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENTS</u>			
29	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 676,713	\$ 554	\$ 677,267
30	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	2,406	(2,406)	0
				TOTAL REIMBURSEMENT - COUNTY	\$ 679,119	\$ (1,852)	\$ 677,267
31	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 244,370	\$ (533)	\$ 243,837
32	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	1,291	(1,291)	0
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	\$ 245,661	\$ (1,824)	\$ 243,837
				To adjust Total SD/MC Reimbursement (FFP) due to adjustments to reported costs and units.			
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
33	Sch. 4	8	3	TOTAL EPSDT SGF	\$ 215,856	\$ (190)	\$ 215,666
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC Reimbursements as reflected on Lines 16, 16A, 17, 17A and 18, Column C of MH 1979 of both County and contract providers cost reports.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: Del Norte County

County Code: 08

Legal Entity: Del Norte County Mental Health		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,205,875	2,593,472	3,799,347
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(1,120,236)	(1,120,236)
4	Other Adjustments from MH 1962	343,171	(998,854)	(655,683)
5	Total Costs Before Medi-Cal Adjustments	1,549,046	474,382	2,023,428
6	Medi-Cal Adjustments from MH 1961		7,660	7,660
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			2,031,088
	Administrative Costs (County Only)			
9	SD/MC Administration			99,188
10	Healthy Families Administration			
11	Non-SD/MC Administration			49,579
12	Total Administrative Costs			148,767
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			30,006
14	Other SD/MC Utilization Review			300
15	Non-SD/MC Utilization Review			13,483
16	Total Utilization Review Costs			43,789
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,838,532
19	Total Costs - Lines 9 through 18			2,031,088

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

County: Del Norte County
County Code: 08

Legal Entity: Del Norte County Mental Health		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Expense		7,660	7,660
2				
3				
4				
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8				
9				
10				
11				
12				
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18				
19				
20	Total Adjustments		7,660	7,660

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: Del Norte County
County Code: 08

Legal Entity: Del Norte County Mental Health		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Adjustments
1	To remove unallowable transportation costs		(70,952)	(70,952)
2	To accrue expenses into appropriate year		(22,999)	(22,999)
3	To remove prior year accrual		(43,838)	(43,838)
4	To reclassify interest earnings out of interest expense		1,787	1,787
5	To remove prior year State Hospital expense		(33,415)	(33,415)
6	To remove prior year payback to State		(306,879)	(306,879)
7	To reclassify to appropriate account	354,259	(354,259)	
8	To remove State Hospital and Managed Care offsets		(135,227)	(135,227)
9	To remove MHSA expense	(11,088)	(19,184)	(30,272)
10	To remove prior year support and care expenses		(13,888)	(13,888)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	343,171	(998,854)	(655,683)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Crestwood	00949	346,566
2	Stanislaus Behavioral Health	00050	1,827
3	Milhous Treatment	00386	53,825
4	Willow Glen	00529	24,310
5	St. Helena Hospital	00460	3,850
6	Remi Vista	00874	428,436
7	Mar Ric Transitional Recovery	01029	23,856
8	Families First	00120	30,323
9	California Specialty Hospital	00816	13,158
10	BHC Sierra Vista	00797	14,680
11	7th Avenue Center	00849	54,445
12	BHC Heritage Oaks	00052	113,036
13	Humboldt County Mental Health	00012	11,924
14			
15			
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DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		1,120,236

State of California Health and Human Services Agency

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: Del Norte County
County Code: 08

Legal Entity: Del Norte County Mental Health		A
Legal Entity Number: 00008		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,838,532
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	35,630
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,735,584
6	Outreach Services (Mode 45)	28,909
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	38,409
9	Total - Lines 2 through 8	1,838,532

DETAIL COST REPORT
**ALLOCATION OF COSTS TO SERVICE
 FUNCTIONS - MODE TOTAL**
 MH 1966 (Rev. 7/05)

PAGE 1 OF 1
 FISCAL YEAR 2004 - 2005

County: Del Norte County
 County Code: 08

Legal Entity: Del Norte County Mental Health Legal Entity Number: 00008 Mode: 10 - Day Services			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	91	95				
2	Total Units			26.43%	73.57%				
3	Gross Cost		35,630	159	378				
4	Cost per Unit			9,417	26,213				
5	SMA per Unit			59.23	69.35				
6	Published Charge per Unit			78.64	122.75				
7	Negotiated Rate / Cost per Unit			60.30	70.60				
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05		147	331				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 09/30/04							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			12	47				
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05	31,660	8,706	22,954				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05	52,190	11,560	40,630				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05	32,233	8,864	23,369				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,970	711	3,259				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: Del Norte County

County Code: 08

Legal Entity: Del Norte County Mental Health		A	CR	CR	CR	CR	CAW	CAW
Legal Entity Number: 00008			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
			01	30	60	70	01	30
1	Allocation Percentage	100.00%	9.50%	39.48%	28.78%	16.82%	0.60%	2.43%
2	Total Units	129,494	129,494	487,893	173,539	129,934	8,238	30,076
3	Gross Cost	1,699,579	161,539	670,929	489,219	285,887	10,276	41,359
4	Cost per Unit		1.25	1.38	2.82	2.20	1.25	1.38
5	SMA per Unit		1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit		1.27	1.40	2.87	2.24	1.27	1.40
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05	79,013	366,185	118,947	74,228		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			5,732			
9A		10/01/04 - 06/30/05			14,448			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		50,481	121,708	34,412	55,706	8,238	30,076
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05	1,100,767	98,566	503,561	335,320	163,320	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05	1,848,725	149,335	893,491	536,451	269,448	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05	1,120,654	100,347	512,659	341,378	166,271	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	16,159		16,159			
17A		10/01/04 - 06/30/05	40,730		40,730			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	25,851		25,851			
18A		10/01/04 - 06/30/05	65,160		65,160			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	16,451		16,451			
19A		10/01/04 - 06/30/05	41,466		41,466			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		541,923	62,973	167,367	97,010	122,567	41,359

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

CAW CAW

Legal Entity: Del Norte County Mental Health			H	I	J	K	L	M	N
Legal Entity Number: 00008			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			60	70					
1	Allocation Percentage		1.31%	1.06%					
2	Total Units		7,920	8,201					
3	Gross Cost		22,326	18,044					
4	Cost per Unit		2.82	2.20					
5	SMA per Unit		4.51	3.63					
6	Published Charge per Unit		2.87	2.24					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		7,920	8,201					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		22,326	18,044					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

MHS MHS MHS MHS MHS MHS

Legal Entity: Del Norte County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00008			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
			09	39	69	79	08	38
1	Allocation Percentage	100.00%	3.21%	47.79%	40.17%	0.11%	0.84%	7.88%
2	Total Units		1,500	22,346	4,740	56	180	1,478
3	Gross Cost	36,005	1,155	17,206	14,465	39	303	2,837
4	Cost per Unit		0.77	0.77	3.05	0.70	1.68	1.92
5	SMA per Unit		1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05	1,485	22,241	4,540	56	180	1,478
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		15	105	200			
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05	35,302	1,143	17,125	39	303	2,837
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05	81,700	2,807	54,268	203	340	3,606
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		703	12	81	610		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

County Code: 08		CR		CR				
Legal Entity: Del Norte County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00008		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	20				
1	Allocation Percentage		100.00%	2.46%	97.54%			
2	Total Units		3,022	61,300				
3	Gross Cost	28,909	711	28,198				
4	Cost per Unit		0.24	0.46				
5	Non-Medi-Cal Units		3,022	61,300				
6	Non-Medi-Cal Costs	28,909	711	28,198				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Del Norte County
County Code: 08

County Code: 08		CR		CR		CR		
Legal Entity: Del Norte County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00008		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services			Function	Function	Function	Function	Function	Function
			20	30	40			
1	Allocation Percentage	100.00%	4.44%	73.67%	21.89%			
2	Total Units		3,100	51,800	1,460			
3	Gross Cost	38,409	1,705	28,295	8,409			
4	Cost per Unit		0.55	0.55	5.76			
5	Non-Medi-Cal Units (Same as Line 2)		3,100	51,800	1,460			
6	Non-Medi-Cal Costs (Same as Line 3)	38,409	1,705	28,295	8,409			

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Del Norte County County Code: 08 Legal Entity: Del Norte County Mental Health Legal Entity Number: 00008			REIMBURSEMENT TYPE				PC	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05							31,660	1,100,767	1,132,427	35,302	1,167,730
2	Medi-Cal SMA	07/01/04 - 09/30/04											
2A		10/01/04 - 06/30/05							52,190	1,848,725	1,900,915	81,700	1,982,615
3	Medi-Cal P. C.	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05							32,233	1,120,654	1,152,887		1,152,887
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05							31,660	1,100,767	1,132,427	35,302	1,167,730
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								16,159	16,159		16,159
6A		10/01/04 - 06/30/05								40,730	40,730		40,730
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								25,851	25,851		25,851
7A		10/01/04 - 06/30/05								65,160	65,160		65,160
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								16,451	16,451		16,451
8A		10/01/04 - 06/30/05								41,466	41,466		41,466
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								16,159	16,159		16,159
10A		10/01/04 - 06/30/05								40,730	40,730		40,730
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04								16,159	16,159		16,159
11A		10/01/04 - 06/30/05							31,660	1,141,497	1,173,157	35,302	1,208,460
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04								16,159	16,159		16,159
21A	(Excludes Refugees)	10/01/04 - 06/30/05							31,660	1,141,497	1,173,157	35,302	1,208,460
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04								4,355	4,355		4,355
29		10/01/04 - 06/30/05								10,228	10,228		10,228
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04								11,804	11,804		11,804
35A		10/01/04 - 06/30/05							31,660	1,131,269	1,162,929	35,302	1,198,232
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
39	Enhanced SD/MC (Refugees)	10/01/04 - 06/30/05											
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: Del Norte County
County Code: 08

Legal Entity: Del Norte County Mental Health		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00008		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			1,224,618	1,224,618						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		129,144	488,495	617,639						
3	Total Medi-Cal Direct Service Gross Reimbursement				1,842,257						
4	Medi-Cal Administrative Reimbursement Limit				276,339						
5	Medi-Cal Administration				99,188						
6	Medi-Cal Administrative Reimbursement				99,188	49,594					49,594
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.			1,986	1,986						
7B	Total Healthy Families Direct Service Gross Reimbursement				1,986						
8	Healthy Families Administrative Reimbursement Limit				199						
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				30,006					22,505	22,505
15	Other SD/MC Utilization Review (County Only)				300	150					150
16	SD/MC Net Reimbursement for Direct Services 07/01/04 - 09/30/04			11,804	11,804		5,902				5,902
16A	10/01/04 - 06/30/05			1,198,232	1,198,232			599,116			599,116
17	Enhanced SD/MC Net Reimb. (Children) 07/01/04 - 09/30/04										
17A	10/01/04 - 06/30/05										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										677,267
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										677,267
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										677,267
24	Healthy Families Net Reimbursement 07/01/04 - 09/30/04										
24A	10/01/04 - 06/30/05										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										